



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9970]

RIN 1545-BQ11

Information Reporting of Health Insurance Coverage and Other Issues Under Sections 5000A, 6055, and 6056; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to a final regulation that was published in the **Federal Register** on Thursday, December 15, 2022. The December rule contains final regulations under the Internal Revenue Code that provide an automatic extension of time for providers of minimum essential coverage (including health insurance issuers, self-insured employers, and government agencies) to furnish individual statements regarding such coverage and an alternative method for furnishing individual statements when the individual shared responsibility payment amount is zero.

DATES: This correction is effective on [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER] and applicable on December 15, 2022.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Gerald Semasek, at (202) 317-7006 or Lisa Mojiri-Azad at (202) 317-4649 (not a toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9970) that are the subject of this correction is under sections 5000A, 6055 and 6056 of the Internal Revenue Code.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting, and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 301 is corrected by making the following correcting amendment:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph. 1. The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

§ 301.6056-1 [Amended]

Par. 2. Section 301.6056-1 is amended by removing paragraphs (g)(1)(i) and (ii).

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